

State of California  
BOARD OF EQUALIZATION  
**DIESEL FUEL TAX REGULATIONS**

**Regulation 1422. RELIEF FROM LIABILITY.**

*References:* Section 60210, Revenue and Taxation Code.

A person may be relieved from the liability for the payment of the diesel fuel tax, including any penalties and interest added to those taxes, when that liability resulted from the failure to make a timely return or a payment and such failure was found by the board to be due to reasonable reliance on written advice given by the board as described in California Code of Regulations, Title 18, Section 4902.

*History:* Adopted December 9, 1998, effective March 31, 1999.

Amended March 27, 2002, effective July 11, 2002. Former subdivision (a)(2) renumbered to (a)(3). New subdivision (a)(2) added to include written advice in the form of annotations or rulings of counsel under the the conditions set forth in new subdivision (d). Added subdivision (e) to require that a trade or industry association requesting advice for its members to identify the member for whom the advice is being requested in order for the relief from liability to apply.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. Requirements for relief from liability can be found at the referenced cite.